



COUNTY JUDGE
Fort Bend County, Texas

The Honorable KP George
County Judge

(281) 341-8608
Fax (281) 341-8609

March 5, 2020

Lakshmi Biswas
2211 Desert Vine Court
Sugar Land, TX 77498

Reference: Request to Waive Penalty, Interest and Collection Fees on Property Taxes

Dear Lakshmi Biswas:

The County has received your request to waive penalty and interest on Fort Bend County property taxes as detailed below:

- **Property Tax Account:** *3517-02-0380-907*
- **Total Amount of Penalties Assessed:** *\$8,313.66 for Tax Year(s)2013-2018*

Fort Bend County is also authorized to act on behalf of Fort Bend Independent School District and City of Sugar Land.

The Office of Tax Assessor/Collector has conducted research on your account; please review the copy of this research, which is enclosed with this letter. The request and the research will be included as back-up documentation when the request is placed on the Commissioners Court agenda for consideration. The date for proposed action is:

- **Commissioners Court Date:** *Tuesday, March 24, 2020 at 1:00 p.m.*
- **Location:** *401 Jackson Street, Richmond, Texas*

You are not required to appear in order for the Court to consider your request. Action by the Court is guided by the Texas Tax Code, specifically Chapter 33. If you have additional information regarding your request or if you wish to discuss this matter, please contact your Commissioner:

- **Commissioner Ken R. DeMerchant,** *Telephone (281) 980-2235*
Pct. 4 *or Email:*
Ken. DeMerchant@fortbendcountytexas.gov

Thank you for your attention to this matter.

Sincerely,

A handwritten signature in black ink, appearing to read "KP George", with a horizontal line extending to the right.

KP George
County Judge

Enclosure: Tax Office Research
Copy: Commissioner Ken DeMerchant, Precinct No. 4



COUNTY TAX ASSESSOR / COLLECTOR

Fort Bend County, Texas

Carrie Surratt, PCC, CTO
County Tax Assessor/Collector

(281) 341-3710
Fax (832) 471-1830
www.fortbendcountytexas.gov

DATE: January 24, 2020

To: County Judge KP George
Commissioner Vincent Morales
Commissioner Grady Prestage
Commissioner Andy Meyers
Commissioner Ken R. DeMerchant
Roy Cordes, County Attorney

FROM: Tammy Staton *T.S.*
Chief of Property Taxes

Re: Waiver of Penalty, Interest and Collection Fees – Lakshmi Biswas: Account # 3517-02-002-0380-907, 2013 - 2018 Tax Years; Legal Description: Glen Laurel Sec 2, Block 2, Lot38; Mailing Address: Biswas Lakshmi, 2211 Desert Vine Ct., Sugar Land, TX 77498-1672

Precinct 4

Lakshmi Biswas is requesting a waiver of penalty, interest and collection fees for 2013-2018 tax years, stating she never received her tax statements through mail or email.

Tax Office records and research indicate:

- January 5, 2013 – Received electronic request for tax statements to be emailed to: Rbiswas2211@gmail.com.
- October 31, 2013 – 2013 Certified Tax Statement e-mailed to: Rbiswas2211@gmail.com.
- May 20, 2014 – 2013 33.07 Delinquent Tax Notice was mailed to: Biswas Rahul & Lakshmi, 2211 Desert Vine Ct., Sugar Land, TX 77498-1672. **This statement was not returned by the Post Office**
- December 8, 2014 – Tax office received 2014 Supplement 5 from the Fort Bend Central Appraisal District adding properties under protest at certification. 2014 Supplement Tax Statement mailed per supplement 5 to: Biswas Rahul & Lakshmi, 2211 Desert Vine Ct., Sugar Land, TX 77498-1672. **This statement was not returned by the Post Office.**

- December 22, 2014 – 2014 Certified Tax Statement e-mailed to: Rbiswas2211@gmail.com.
- May 14, 2015 – 2014 33.07 Delinquent Tax Notice was mailed to: Biswas Rahul & Lakshmi, 2211 Desert Vine Ct., Sugar Land, TX 77498-1672. **This statement was not returned by the Post Office.**
- November 4, 2015 – 2015 Certified Tax Statement e-mailed to: Rbiswas2211@gmail.com.
- January 19, 2016 – Per Quit Claim Deed Instr#2016005383 filed at the Fort Bend County Clerk's Office, it recorded Grantee's name and mailing address as: Lakshmi Biswas, 2211 Desert Vine Ct., Sugar Land, TX 77498.
- March 14, 2016 – Tax office received 2016 name and address change from the Fort Bend Central Appraisal District changing the owner's name and mailing address to Biswas Lakshmi, 2211 Desert Vine Ct., Sugar Land, TX 77498. 2015 tax statement mailed per 2016 Name and Address Change to: Biswas Lakshmi, 2211 Desert Vine Ct., Sugar Land, TX 77498-1672.
- May 19, 2016 – 2015 33.07 Delinquent Tax Notice was mailed to: Biswas Lakshmi, 2211 Desert Vine Ct., Sugar Land, TX 77498-1672. **This statement was not returned by the Post Office.**
- November 10, 2016 – 2016 Certified Tax Statement e-mailed to: Rbiswas2211@gmail.com.
- May 18, 2017 – 2016 33.07 Delinquent Tax Notice was mailed to: Biswas Lakshmi, 2211 Desert Vine Ct., Sugar Land, TX 77498-1672. **This statement was not returned by the Post Office.**
- November 22, 2017 – 2017 Certified Tax Statement e-mailed to: Rbiswas2211@gmail.com.
- January 30, 2018 – Per email from the Fort Bend Central Appraisal District removal of Tax Deferral for Rahul Biswas, end date 1/19/2016 due to change of ownership.
- March 26, 2018 – Tax payer called wanted to know why he has an amount due. Clerk informed him due to change of ownership the exemptions were removed.
- May 23, 2018 – 2017 33.07 Delinquent Tax Notice was mailed to: Biswas Lakshmi, 2211 Desert Vine Ct., Sugar Land, TX 77498-1672. **This statement was not returned by the Post Office.**
- June 19, 2018 – Received O65 Tax Deferral from the Fort Bend Central Appraisal District for Lakshmi Biswas, will be added to account once exemption is added.
- June 28, 2018 – Tax Office received 2018 Supplement 8 from the Fort Bend Central Appraisal District reinstating homestead and over 65 exemption effective date 01/01/2017 for Biwas. 2018 Supplement Tax Statement mailed to; Biwas Lakshmi, 2211 Desert Vine Ct., Sugar Land, TX 77498-1672.

- June 29, 2018 – Added O65 Tax Deferral per faxed affidavit from the Fort Bend Central Appraisal District, effective date 04/09/2018 for Lakshmi Biwas. Delinquent statement mailed to Biswas Lakshmi, 2211 Desert Vine Ct., Sugar Land, TX 77498-1672.
- November 7, 2018 – 2018 Certified Tax Statement e-mailed to Rbiswas2211@gmail.com.
- May 20, 2019 – 2018 33.07 Delinquent Tax Notice mailed to: Biswas Lakshmi, 2211 Desert Vine Ct., Sugar Land, TX 77498-1672. **This statement was not returned by the Post Office.**
- December 26, 2019 – Lakshmi Biswas called regarding balance due. She requested late fees removed due to not receiving her tax statements. She was advised to apply for a waiver.
- December 26, 2019 – Received payment from Lakshmi Biswas in the amount of \$23,195.83 including December Penalty, Interest and Collection Fee.
- December 26, 2019 – Received written request from Lakshmi Biswas to remove e-mail address Rbiswas2211@gmail.com and replace with Lakshmi409otr@gmail.com.
- There is no evidence of an error by the Fort Bend Central Appraisal District or the Fort Bend County Tax Office pursuant to Texas Property Tax Code 33.011.
- Fort Bend ISD and City of Sugar Land have authorized Fort Bend County Tax Office to handle the processing of the waiver of penalty, interest and collection fees and allow the Fort Bend County Commissioners Court to make the determination based on Section 33.011 of the Texas Property Tax Code.

Summary of Taxes Paid:

Account 3517-02-002-0380-907:

2013-2018 Tax Years

Tax Unit	Base	Penalty & Interest	Collection Fees	Total Waiver Request
Fort Bend ISD	\$10,065.22	\$3,983.58	\$1,964.68	\$ 5,948.26
City of Sugar Land	\$2,544.14	\$ 898.15	\$329.22	\$ 1,227.37
FBC	\$2,272.81	\$ 765.53	\$372.50	\$ 1,138.03
Total	\$14,882.17	\$5,647.26	\$2,666.40	\$8,313.66

Total Penalty, Interest and Collection Fees: \$8,313.66

I **do not** recommend waiver of penalty, interest and collection fees for **2013-2018** Tax Years.

- Per Property Tax Code Section 33.011 (a)(1): "The governing body of a taxing unit: shall waive penalties and may provide for the waiver of interest on a delinquent tax if an act or omission of an officer, employee, or agent of the taxing unit or the appraisal district in which the taxing unit participates caused or resulted in the taxpayer's failure to pay the tax before delinquency and if the tax is paid not later than the 21st day after the date the taxpayer knows or should know of the delinquency."
 - a. There is no evidence of an act or omission causing or resulting in the taxpayer's failure to pay the tax before delinquency for Tax Years 2013-2018.
 - b. The taxes were not paid prior to the 21st day after the taxpayer knew or should have known of the delinquency.

- Per Property Tax Code Section 33.011 (d): "A request for a waiver of penalties and interest under Subsection (a)(1) or (3), (b), (h), or (j) must be made before the 181st day after the delinquency date".
 - a. This request for a waiver was not received before the 181st day after delinquency (the latest of which is February 1, 2019).

- There is no evidence to cause the Tax Office to recommend waiver of penalty, interest and collection fees. This waiver is not statutorily allowed because of the taxpayer's failure to comply with the requirements of Texas Tax Code Section 33.011.

Request for Waiver of Penalties and Interest

Request Date: 1-15-2020

ACCOUNT INFORMATION

Property Account Number: 3517-02-0380-907^{US}
Legal Description of Property: GLENN LAUREL SEC 2, BLOCK 2, LOT 38
LOT 38
Year(s) for which requesting waiver: 2013 through 2019
Taxpayer Name: Lakshmi Biswas
Current Mailing Address: 2211 Desert Vine Court, Sugar Land Tx.
77498
Current Daytime Phone Number: 832 265 8084
Current Email Address: LakshmiOTR@gmail.com

BASIS FOR WAIVER REQUEST

Texas Property Tax Code Section 33.011 allows a taxing unit to waive penalties and interest in limited, defined circumstances. PLEASE READ THE "INFORMATION REGARDING REQUESTS FOR WAIVER/REFUND OF PENALTIES AND INTEREST" SHEET BEFORE COMPLETING THIS FORM, AS DESCRIPTIONS BELOW ARE SIMPLIFIED EXPLANATIONS.

Please check the appropriate box that describes your situation.

Tax Office or Appraisal District Error [Section 33.011(a)(1)]: An act or omission of an officer, employee, or agent of the taxing unit of the appraisal district in which the taxing unit participates caused or resulted in the taxpayer's failure to pay the tax before the delinquency date. I received neither mail nor email

Tax Statement is Returned Undeliverable [Section 33.011(b)]: A tax statement was returned undeliverable to the tax office, the tax office did not send another tax statement at least 21 days before the delinquency date, and the returned tax statement was due to an act or omission of an officer, employee, or agent of the tax office.

Electronic Payment Error [Section 33.011(h)]: The taxpayer submits sufficient evidence showing they attempted to pay the original tax amount electronically in the proper manner before the delinquency date, that failure to pay was caused by an error in the transmissions of the funds.

Payment Mailed to an Incorrect Address [Section 33.011(a)(3)]: The taxpayer submits sufficient evidence showing payment was timely mailed to an incorrect address that would have been correct in a prior tax year AND would have been correct within one year of the date the payment was mailed.

Mail or Private Carrier Error [Section 33.011(j)]: The taxpayer submits sufficient evidence showing payment was timely mailed, but that an act or omission of the postal service or private carrier resulted in postmark or delivery being after the delinquency date.

Religious Organization [Section 33.011(a)(2)]: The property for which the tax is owed was acquired by a religious organization and before the first anniversary of the date the religious organization acquired the property, the organization paid the tax and qualified the property for the exemption.

Property was Omitted, Erroneously Exempted, Value Added, or Added Under a Different Account Number [Section 33.011(i)]: If the delinquency relates to a date prior to ownership of the property AND the delinquency is a result of omitted property later added to the appraisal roll, the property was erroneously exempted, the property had appraised value added, or if the property was added under a different account number when the prior owner owned the property.

Please attach all supporting documentation to this request for waiver of penalties and interest form. The Waiver Committee will only review documentation and evidence provided AT THE TIME OF THE REQUEST. Any documentation or evidence not provided with the request will not be considered in your waiver determination.

Requests must be received before the 181st day after the delinquency date AND include sufficient evidence to substantiate the reason for waiver of penalties and interest.

Financial hardship is not a legal basis for waiver of penalties and interest.

Email all requests and supporting documentation to countyjudge@fortbendcountytexas.gov or mail or hand deliver to:
Fort Bend County Judge
401 Jackson St
Richmond TX 77469-3110

DUPLICATE TAX RECEIPT



CARRIE SURRETT, PCC, CTOP
 FORT BEND COUNTY TAX ASSESSOR/ COLLECTOR
 1317 EUGENE HEIMANN CIRCLE
 RICHMOND, TEXAS 77469-3623

Certified Owner:

BISWAS LAKSHMI
 2211 DESERT VINE CT
 SUGAR LAND , TX 77498-1672

Legal Description:

GLEN LAUREL SEC 2, BLOCK 2, LOT 38

Parcel Address: 2211 DESERT VINE CT
 Legal Acres: 0.0000

Remit Seq No: 42427049
 Receipt Date: 12/26/2019
 Deposit Date: 12/26/2019
 Print Date: 01/17/2020 08:54 AM
 Printed By: CHRISTINAG

Deposit No: 0191226Y1
 Validation No: 900000056989798
 Account No: **3517-02-002-0380-907**
 Operator Code: ROSALIER

Year	Tax Unit Name	Rec Type	Tax Value	Tax Rate	Levy Paid	P&I	Coll Fee Paid	Total
2019	Fort Bend Isd	TL	223,650	1.270000	1,632.87	0.00	0.00	1,632.87
2019	City Of Sugar Land	TL	157,612	0.332000	523.27	0.00	0.00	523.27
2019	Fort Bend Co Drainage	TL	106,920	0.015300	16.36	0.00	0.00	16.36
2019	Fort Bend Co Gen Fnd	TL	106,920	0.444700	475.47	0.00	0.00	475.47
2018	Fort Bend Isd	TL	226,980	1.320000	1,632.87	74.84	0.00	1,707.71
2018	City Of Sugar Land	TL	165,782	0.317620	526.56	24.13	0.00	550.69
2018	Fort Bend Co Drainage	TL	109,584	0.019000	20.82	0.95	0.00	21.77
2018	Fort Bend Co Gen Fnd	TL	109,584	0.445000	487.65	22.35	0.00	510.00
2017	Fort Bend Isd	TL	209,750	1.320000	1,632.87	289.84	0.00	1,922.71
2017	City Of Sugar Land	TL	150,275	0.317620	477.30	84.72	0.00	562.02
2017	Fort Bend Co Drainage	TL	95,800	0.016000	15.33	2.72	0.00	18.05
2017	Fort Bend Co Gen Fnd	TL	95,800	0.453000	433.97	77.03	0.00	511.00
2016	Fort Bend Isd	TL	200,830	1.340000	1,632.87	567.43	411.48	2,611.78
2016	City Of Sugar Land	TL	142,247	0.315950	449.43	156.18	84.94	690.55
2016	Fort Bend Co Drainage	TL	88,664	0.016000	14.19	4.93	3.58	22.70
2016	Fort Bend Co Gen Fnd	TL	88,664	0.458000	406.08	141.11	102.33	649.52

Check Number(s):
708

PAYMENT TYPE:

Checks: \$25,843.80

Exemptions on this property:

DEFERRAL
 OVER 65
 HOMESTEAD

Total Applied: \$25,843.80

Change Paid: \$0.00

Account No: 3517-02-002-0380-907
PAYER:
BISWAS LAKSHMI
 2211 DESERT VINE CT
 SUGAR LAND , TX 77498-1672

ACCOUNT PAID IN FULL

(281) 341-3710

DUPLICATE TAX RECEIPT



CARRIE SURRETT, PCC, CTOP
FORT BEND COUNTY TAX ASSESSOR/ COLLECTOR
1317 EUGENE HEIMANN CIRCLE
RICHMOND, TEXAS 77469-3623

Certified Owner:

BISWAS LAKSHMI
2211 DESERT VINE CT
SUGAR LAND, TX 77498-1672

Legal Description:

GLEN LAUREL SEC 2, BLOCK 2, LOT 38

Parcel Address: 2211 DESERT VINE CT
Legal Acres: 0.0000

Remit Seq No: 42427049
Receipt Date: 12/26/2019
Deposit Date: 12/26/2019
Print Date: 01/17/2020 08:54 AM
Printed By: CHRISTINAG

Deposit No: O191226Y1
Validation No: 900000056989798
Account No: 3517-02-002-0380-907
Operator Code: ROSALIER

Table with 9 columns: Year, Tax Unit Name, Rec Type, Tax Value, Tax Rate, Levy Paid, P&I, Coll Fee Paid, Total. Rows include tax data for years 2013-2015 for various units like Fort Bend Isd, City Of Sugar Land, and Fort Bend Co Drainage.

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Check Number(s):
708

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Account No: 3517-02-002-0380-907
PAYER:
BISWAS LAKSHMI
2211 DESERT VINE CT
SUGAR LAND, TX 77498-1672

ACCOUNT PAID IN FULL

(281) 341-3710